

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: **Youhei TOYOSHIMA**
SERIAL NO.: **10/783,666** GROUP ART UNIT: **2837**
FILED: **February 20, 2004** EXAMINER: **Jeremy Austin Luks**

FOR: **Muffler**

CERTIFICATE OF TRANSMISSION
I hereby certify that this correspondence is being transmitted to the
United States Patent Office via EFS Web on October 17, 2007.
/Melody T. Wilson/
Melody T. Wilson

Date: October 17, 2007

Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Amendment and Response is being submitted in reply to the non-final Office Action dated June 19, 2007. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks. A petition for a one-month extension of time accompanies this response.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.